

Passed House, Date .....  
Vote: Ayes..... Nays.....  
Passed Senate, Date .....  
Vote: Ayes..... Nays.....  
Approved.....

A BILL FOR

An Act to amend chapter four hundred forty-one (441), Code 1950, relating to county assessor.

*Be It Enacted by the General Assembly of the State of Iowa:*

1      Section 1. Chapter four hundred forty-one (441), Code  
2      1950, is hereby amended by adding thereto the following new  
3      section:  
4      “Personal property that is located on real estate owned  
5      and occupied by husband and wife as their homestead shall be  
6      assessed in the name of the title holder of such real  
7      estate.”

EXPLANATION OF H. F. 589

The purpose of this bill is to authorize the assessor, when assessing personal property located on real estate owned and occupied by husband and wife as their homestead, to assess such personal property in the name of the title holder of such real estate.